

**Table 1.1 - Single Member Household Property Tax Reduction Table**

If household income is between:		Property Tax Reduction:
\$0.00	\$4,200	35%
4,201	4,288	34%
4,289	4,376	33%
4,377	4,464	32%
4,465	4,552	31%
4,553	4,640	30%
4,641	4,728	29%
4,729	4,816	28%
4,817	4,904	27%
4,905	4,992	26%
4,993	5,080	25%
5,081	5,168	24%
5,169	5,256	23%
5,257	5,344	22%
5,345	5,432	21%
5,433	5,520	20%
5,521	5,608	19%
5,609	5,699	18%
5,670	5,757	17%
5,758	Over	No reduction

**Table 1.2 - Multiple Member Household Property Tax Reduction Table**

If household income is between:		Property Tax Reduction:
\$0.00	\$5,640	55%
5,641	5,748	53%
5,759	5,876	51%
5,877	5,994	49%
5,995	6,112	47%
6,113	6,230	45%
6,231	6,348	43%
6,349	6,466	41%
6,467	6,584	39%
6,585	6,702	37%
6,703	6,820	35%
6,821	6,938	33%
6,939	7,056	31%
7,057	7,174	29%
7,175	7,292	27%
7,293	7,410	25%
7,411	7,528	24%
7,529	7,646	23%
7,647	7,764	22%
7,765	Over	No reduction

## Property Tax Relief Program: Reduction from Municipal Tax for the Elderly and Disabled



### What's inside:

What the Program Does  
Eligibility  
Income Limits  
How to Apply

### For additional assistance:

Phone: 1-800-829-9188

Email: [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

Website: <https://dor.sd.gov>



### Contact Us

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## Relief Programs

Assessment Freeze for the Elderly and Disabled

Disabled Veteran Exemption

Homestead Exemption Program

Property Tax Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Sales or Property Tax Refund for Seniors & Citizens with Disabilities



"Our Department and state officials understand that many elderly and disabled South Dakotans live on fixed incomes and may have difficulty meeting their tax obligations. This brochure explains how the Property Tax Reduction from the Municipal Tax program works, what eligibility requirements must be met, and how to apply."

**-Secretary Michael Houdyshell**

**Rapid City is the only city offering this program at this time.**

## What the Program Does

The Property Tax Reduction from Municipal Taxes reduces your city property taxes the year following your application. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less. The amount of tax reduction is based on a graduated scale depending on income.

## Income Limits

The income limits to apply for the program are based on your income from the previous calendar year. "Income" is your federal adjusted gross income plus any other income (including Social Security Payments). The reduction of your taxes is on a graduated scale based on income.

The maximum amount of income to receive any type of reduction in this program is:

**Single member household** (only one person in household) income less than \$5,758.00.

**See table 1.1 (back of brochure)** for single member household.

**Multiple member household** (including all members' income) income less than \$7,765.00.

**See table 1.2 (back of brochure)** for multiple member household.

## Eligibility

**Rapid City is the only city offering this program at this time.**

- You must be 65 years of age or older **OR** disabled (defined by the Social Security Act).
- You must have owned and resided in the property for at least 5 years.
- Un-remarried surviving spouses of persons previously qualified for the program may still qualify.

## How to Apply

Applications must be submitted annually to your county treasurer on or before April 1st.

Applications are available beginning in January at your county courthouse or from the Property Tax Division's website at: <https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>